

MONTANA LEGISLATIVE HISTORY

Chapter 594 19 93Bill H _____ S 379Original bill & history / CH. Committee on TaxationS. Committee on TaxationHearing Date(s) Mar 26 ✓ CHearing Date(s) Mar 02 ✓ CApr 02 ✓ CMar 10 ✓ C

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Date Out Apr 08 ✓ CMar 10 ✓ C

Did this bill originate in an interim committee? ____ Yes ____ No

Committee _____

Report _____

4/17	3RD READING AMENDMENTS CONCURRED	39	0
4/23	SIGNED BY PRESIDENT		
4/24	SIGNED BY SPEAKER		
4/24	TRANSMITTED TO GOVERNOR		
4/29	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 593		
	EFFECTIVE DATE: 04/29/93—SECTIONS 1-6 & 10		
	EFFECTIVE DATE: 07/01/94—SECTIONS 7-9		

SB 379 INTRODUCED BY DOHERTY, ET AL.
SIMPLIFY TAX APPEALS BEFORE STATE TAX APPEAL BOARD

2/12	INTRODUCED		
2/12	REFERRED TO TAXATION		
2/12	FIRST READING		
3/02	HEARING		
3/11	COMMITTEE REPORT—BILL PASSED AS AMENDED		
3/16	2ND READING PASSED	50	0
3/17	3RD READING PASSED	48	0
	TRANSMITTED TO HOUSE		
3/18	REFERRED TO TAXATION		
3/18	FIRST READING		
3/26	HEARING		
4/08	COMMITTEE REPORT—BILL CONCURRED AS AMENDED		
4/14	2ND READING CONCURRED	90	8
4/14	3RD READING CONCURRED	86	11
	RETURNED TO SENATE WITH AMENDMENTS		
4/16	2ND READING AMENDMENTS CONCURRED	49	0
4/17	3RD READING AMENDMENTS CONCURRED	39	0
4/23	SIGNED BY PRESIDENT		
4/24	SIGNED BY SPEAKER		
4/24	TRANSMITTED TO GOVERNOR		
4/29	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 594		
	EFFECTIVE DATE: 10/01/93		

SB 380 INTRODUCED BY DEVLIN
PROHIBIT ELECTED OFFICER FROM RUNNING FOR OTHER ELECTED
STATE OFFICE

2/12	INTRODUCED		
2/12	REFERRED TO STATE ADMINISTRATION		
2/12	FIRST READING		
2/18	HEARING		
2/19	COMMITTEE REPORT—BILL NOT PASSED AS AMENDED		
2/19	ADVERSE COMMITTEE REPORT ADOPTED	39	10
2/20	MOTION FAILED TO RECONSIDER ADOPTION OF ADVERSE COMMITTEE REPORT	19	30

SB 381 INTRODUCED BY FORRESTER, ET AL.
PENALIZE EMPLOYER MISREPRESENTING EMPLOYEE TO PAY LOWER
WORKERS' COMPENSATION PREMIUMS

2/12	INTRODUCED		
2/12	REFERRED TO LABOR & EMPLOYMENT RELATIONS		
2/12	FIRST READING		
2/12	FISCAL NOTE REQUESTED		
2/18	FISCAL NOTE RECEIVED		
2/19	FISCAL NOTE PRINTED		
2/20	HEARING		
2/22	COMMITTEE REPORT—BILL PASSED AS AMENDED		

SENATE BILL NO. 379

INTRODUCED BY DOHERTY, TOOLE, ELLIOTT, TOWE, HARP

IN THE SENATE

FEBRUARY 12, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FIRST READING.

MARCH 11, 1993

COMMITTEE RECOMMEND BILL
DO PASS AS AMENDED. REPORT ADOPTED.

MARCH 12, 1993

PRINTING REPORT.

ON MOTION, CONSIDERATION PASSED
FOR THE DAY.

MARCH 13, 1993

ON MOTION, CONSIDERATION PASSED
UNTIL THE 59TH LEGISLATIVE DAY.

MARCH 16, 1993

SECOND READING, DO PASS.

MARCH 17, 1993

ENGROSSING REPORT.

THIRD READING, PASSED.
AYES, 48; NOES, 0.

TRANSMITTED TO HOUSE.

IN THE HOUSE

MARCH 18, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON TAXATION.

FIRST READING.

APRIL 6, 1993

ON MOTION, RULES SUSPENDED TO ALLOW 2ND
AND 3RD READING SAME LEGISLATIVE DAY.

APRIL 8, 1993

COMMITTEE RECOMMEND BILL BE
CONCURRED IN AS AMENDED. REPORT
ADOPTED.

APRIL 14, 1993

SECOND READING, CONCURRED IN.

THIRD READING, CONCURRED IN.
AYES, 86; NOES, 11.

RETURNED TO SENATE WITH AMENDMENTS.

IN THE SENATE

APRIL 16, 1993

SECOND READING, AMENDMENTS
CONCURRED IN.

APRIL 17, 1993

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *Senate* BILL NO. *379*
 2 INTRODUCED BY *Duffy* *took* *Clutt* *Legis*
 3 *HARP*

4 A BILL FOR AN ACT ENTITLED: "AN ACT SIMPLIFYING TAX APPEAL
 5 PROCEDURES BEFORE THE STATE TAX APPEAL BOARD; AMENDING
 6 SECTIONS 15-1-402, 15-1-406, 15-1-408, 15-2-301, 15-2-302,
 7 15-2-303, 15-2-306, AND 15-15-101, MCA; AND REPEALING
 8 SECTIONS 15-2-307, 15-2-308, 15-2-309, AND 15-2-310, MCA."

9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 15-1-402, MCA, is amended to read:

12 "15-1-402. Payment of taxes under protest ---action---to
 13 recover. (1) The person upon whom a property tax or license
 14 fee is being imposed may proceed---under---15-1-406---or---may,
 15 before the property tax or license fee becomes delinquent,
 16 pay under written protest that portion of the property tax
 17 or license fee protested. The protested payment must:

18 (a) be made to the officer designated and authorized to
 19 collect it;

20 (b) specify the grounds of protest; and

21 (c) not exceed the difference between the payment for
 22 the immediately preceding tax year and the amount owing in
 23 the tax year protested unless a different amount results
 24 from the specified grounds of protest, which grounds may
 25 include but are not limited to changes in assessment due to

1 reappraisal under 15-7-111.

2 (2) After having exhausted the administrative appeals
 3 available under Title 15, chapters 2 and 15, a person or his
 4 legal representative may bring an action in any court of
 5 competent jurisdiction against the officers to whom said tax
 6 or license fee was paid or against the county or
 7 municipality in whose behalf the same was collected and the
 8 department of revenue. A person appealing a property tax or
 9 fee pursuant to chapter 2 or 15 shall pay the tax or fee
 10 under protest when due as a condition of continuing the
 11 appeal before the county tax appeal board or the state tax
 12 appeal board.

13 (3) Both the officers to whom the tax or license fee
 14 was paid or the county or municipality in whose behalf the
 15 same was collected and the department of revenue must be
 16 served with timely summons and complaint within the time
 17 prescribed.

18 (4) An action instituted to recover any such portions
 19 of tax or license fee paid under protest must be commenced
 20 and summons timely served within 60 days after the date of
 21 the final decision of the state tax appeal board.

22 (5)(3) If a protested property tax or license fee is
 23 payable in installments, a subsequent installment portion
 24 considered unlawful by the state tax appeal board need not
 25 be paid and no an action or suit need not be commenced to

1 recover the subsequent installment. The determination of the
 2 action or suit commenced to recover the first installment
 3 portion paid under protest determines the right of the party
 4 paying such the subsequent installment to have the--same it
 5 or any part thereof of it refunded to him the party or the
 6 right of the taxing authority to collect a subsequent
 7 installment not paid by the taxpayer plus interest from the
 8 date the subsequent installment was due.

9 ~~(6)~~(4) All property taxes and license fees paid under
 10 protest to a county or municipality must be deposited by the
 11 treasurer of the county or municipality to the credit of a
 12 special fund to be designated as a protest fund and must be
 13 retained in the protest fund until the final determination
 14 of any action or suit to recover the-same the taxes and fees
 15 unless they are released at the request of the county,
 16 municipality, or other local taxing jurisdiction pursuant to
 17 subsection ~~(7)~~ (5). Nothing-contained-herein-prohibits This
 18 section does not prohibit the investment of the money of
 19 this fund in the state unified investment program or in any
 20 manner provided in Title 7, chapter 6. The provision
 21 creating the special protest fund does not apply to any
 22 payments made under protest directly to the state.

23 ~~(7)~~(5) The governing board of a taxing jurisdiction
 24 affected by the payment of taxes under protest in the second
 25 and subsequent years that a tax protest remains unresolved

1 may demand that the treasurer of the county or municipality
 2 pay the requesting taxing jurisdiction all or a portion of
 3 the protest payments to which it is entitled, except the
 4 amount paid by the taxpayer in the first year of the
 5 protest. The decision in a previous year of a taxing
 6 jurisdiction to leave protested taxes in the protest fund
 7 does not preclude it from demanding in a subsequent year any
 8 or all of the payments to which it is entitled, except the
 9 first-year protest amount.

10 ~~(8)~~(6) (a) If no action before the county tax appeal
 11 board, state tax appeal board, or district court is not
 12 commenced within the time herein specified or if such the
 13 action is commenced and finally determined in favor of the
 14 department of revenue, county, or municipality, or treasurer
 15 thereof of the county or the municipality, the amount of the
 16 protested portions of the property tax or license fee must
 17 be taken from the protest fund and deposited to the credit
 18 of the fund or funds to which the same property tax belongs,
 19 less a pro rata deduction for the costs of administration of
 20 the protest fund and related expenses charged the local
 21 government units.

22 (b) If such the action is finally determined adversely
 23 to the department of revenue, a county, or a municipality,
 24 or the treasurer thereof of a county or a municipality, then
 25 the treasurer shall, upon receiving a certified copy of the

1 final judgment in said the action from the state tax appeal
 2 board, or from the district or supreme court, as
 3 appropriate, if the final action of the state tax appeal
 4 board is appealed in the time prescribed, refund to the
 5 person in whose favor such the judgment is rendered the
 6 amount of such the protested portions of the property tax or
 7 license fee deposited in the protest fund, and not released
 8 pursuant to subsection ~~{7}~~ (5), as the person holding such
 9 the judgment is entitled to recover, together with interest
 10 thereon from the date of payment under protest, at the
 11 greater of:

12 (i) the rate of interest generated from the pooled
 13 investment fund provided for in 17-6-203 for the applicable
 14 period; or

15 (ii) 6% a year.

16 (c) If the amount retained in the protest fund is
 17 insufficient to pay all sums due the taxpayer, the treasurer
 18 shall apply the available amount first to tax repayment,
 19 then interest owed, and lastly to costs.

20 (d) If the protest action is decided adversely to a
 21 taxing jurisdiction and the amount retained in the protest
 22 fund is insufficient to refund the tax payments and costs to
 23 which the taxpayer is entitled and for which local
 24 government units are responsible, the treasurer shall bill
 25 and the taxing jurisdiction shall refund to the treasurer

1 that portion of the taxpayer refund, including tax payments
 2 and costs, for which the taxing jurisdiction is proratably
 3 responsible.

4 (e) In satisfying the requirements of subsection ~~{8}{d}~~
 5 ~~(6){d}~~, the taxing jurisdiction is allowed not more than 1
 6 year from the beginning of the fiscal year following a final
 7 resolution of the protest. The taxpayer is entitled to
 8 interest on the unpaid balance at the greater of the rates
 9 referred to in subsections ~~{8}{b}{i}~~ ~~(6){b}{i}~~ and
 10 ~~{8}{b}{ii}~~ ~~(6){b}{ii}~~ from the date of payment under protest
 11 until the date of final resolution of the protest and at the
 12 combined rate of the federal reserve discount rate quoted
 13 from the federal reserve bank in New York, New York, on the
 14 date of final resolution, plus four percentage points, from
 15 the date of final resolution of the protest until refund is
 16 made.

17 ~~{9}{7}~~ A taxing jurisdiction may satisfy the
 18 requirements of this section by use of funds from one or
 19 more of the following sources:

20 (a) imposition of a property tax to be collected by a
 21 special tax protest refund levy;

22 (b) the general fund, except that amount generated by
 23 the all-purpose mill levy, or any other funds legally
 24 available to the governing body; and

25 (c) proceeds from the sale of bonds issued by a county,

city, or school district for the purpose of deriving revenue for the repayment of tax protests lost by the taxing jurisdiction. The governing body of a county, city, or school district is hereby authorized to issue such the bonds pursuant to procedures established by law. The bonds may be issued without being submitted to an election. Property taxes may be levied to amortize the bonds."

Section 2. Section 15-1-406, MCA, is amended to read:

"15-1-406. ~~Alternative~~ ~~remedy~~ ~~declaratory~~ Declaratory judgment. (1) An aggrieved taxpayer ~~may~~ ~~in lieu of proceeding under 15-1-402 or 15-1-211~~ bring a declaratory judgment action in the district court seeking a declaration that:

(a) an administrative rule or method or procedure of assessment or imposition of tax adopted or used by the department of revenue is illegal or improper; or

(b) a tax levied authorized by the state or one of its subdivisions was illegally or unlawfully imposed or exceeded the taxing authority of the entity imposing the tax.

(2) The action must be brought within 90 days of the imposition-of-the-tax date the tax bill for any portion of the challenged tax is first mailed to the taxpayer or, in the case of an assessment covered by the uniform tax review procedure set forth in 15-1-211, within 90 days of the date of the department director's final decision. The court shall

consolidate all actions brought under subsection (1) which that challenge the same tax levy. The decision of the court ~~shall apply~~ applies to all similarly situated taxpayers except those taxpayers who are excluded under 15-1-407.

(3) The taxes that are being challenged under this section must be paid when due as a condition of continuing the action. Property taxes may be paid under protest as provided in 15-1-402.

(4) The remedy authorized by this section may not be used to challenge the:

(a) market value of property under a property tax unless the challenge is to the legality of a particular methodology that is being applied to similarly situated taxpayers; or

(b) legality of a tax other than a property tax, inheritance tax, or estate tax unless the review pursuant to 15-1-211 has been completed.

(5) The remedy authorized by this section is the exclusive method of obtaining a declaratory judgment concerning a tax authorized by the state or one of its subdivisions. The remedy authorized by this section supersedes the Uniform Declaratory Judgments Act established in Title 27, chapter 8. This section does not affect actions for declaratory judgments under 2-4-506."

Section 3. Section 15-1-408, MCA, is amended to read:

"15-1-408. Alternative remedy -- judgment. If the district court determines that the tax was illegally or unlawfully imposed or exceeded the taxing authority of the entity imposing the tax, the judgment may direct:

(1) that the revenue collected under the illegal tax be directly refunded to the taxpayers who have paid the illegal tax and who have not been excluded from the action;

(2) that the revenue collected under the illegal tax be used to reduce a similar levy in the ensuing tax year; or

(3) that the assessment be changed for the taxpayer or taxpayers who brought the action as well as for all similarly situated taxpayers; or

(4) such any other remedy as the court considers appropriate."

Section 4. Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions.

(1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. Any person or the department on behalf of the state or any municipal corporation aggrieved by the action of the county tax appeal board may appeal to the state board by filing with the state tax appeal board a notice of appeal within 30 calendar days after the receipt of the decision of the county board. The notice must specify the action complained of and the reasons

assigned for the complaint. Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board. The state board shall set the appeal for hearing either in its office in the capital or the county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest. The board shall give to the appellant and to the respondent at least 15 calendar days' notice of the time and place of the hearing.

(2) At the time of giving notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in the action and all testimony taken in connection with its proceedings. The state board may, in its discretion, determine the appeal on the record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony. For the purpose of expediting its work, the state board may refer any appeal to one of its members or to a designated hearing officer. The board member or hearing officer may exercise all the powers of the board in conducting a hearing and shall, as soon as possible after the hearing, report the proceedings, together with a transcript or a tape recording of the hearing, to the board. The state board shall determine the appeal on the record.

(3) On all hearings at county seats throughout the state, the state board or the member or hearing officer designated to conduct a hearing may employ the local court reporter or other competent stenographer to take and transcribe the testimony received. The cost of taking and transcribing testimony may be paid out of the general appropriation for the board.

(4) In connection with any appeal under this section, the state board is not bound by common law and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision. ~~The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review.~~ To the extent this section is in conflict with the Montana Administrative Procedure Act, this section supersedes that act. The state tax appeal board may not amend or repeal any administrative rule of the department. The state tax appeal board shall give an administrative rule full effect unless the board finds a rule arbitrary, capricious, or otherwise unlawful.

(5) The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review. Proceedings for judicial review of a decision of the state tax appeal board under this section are subject to the provisions of 15-2-303 and the

Montana Administrative Procedure Act to the extent that it does not conflict with 15-2-303."

Section 5. Section 15-2-302, MCA, is amended to read:

"15-2-302. Direct appeal from department decision to state tax appeal board -- hearing. (1) A person may appeal to the state tax appeal board any final action of the department of revenue involving:

(a) property centrally assessed under chapter 23 of this title;

(b) classification of property as new industrial property;

(c) any other tax (other than the property tax) imposed under this title; or

(d) any other matter in which such the appeal is provided by law.

(2) The appeal is made by filing a complaint with the board within 30 days following receipt of notice of the department action. The complaint shall must set forth the grounds for relief and nature of relief demanded. The board shall immediately transmit a copy of the complaint to the department.

(3) The department shall file with the board an answer within 30 days following filing of a complaint and at such that time mail a copy to the complainant. The answer shall must set forth the department's response to each ground for

and type of relief demanded in the complaint.

(4) The board shall thereafter hear the parties in accordance with the contested case provisions of the Montana Administrative Procedure Act.

(5) The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review. Proceedings for judicial review of a decision of the state tax appeal board under this section are subject to the provisions of 15-2-303 and the Montana Administrative Procedure Act to the extent that it does not conflict with 15-2-303.

Section 6. Section 15-2-303, MCA, is amended to read:

"15-2-303. Judicial review of-contested-cases. (1) Any party to an appeal before the state tax appeal board who is aggrieved by a final decision in--a--contested--case is entitled to judicial review under this part.

(2) Proceedings for review shall must be instituted by filing a petition in district court in the county wherein in which the taxable property or some portion thereof of it is located (except the taxpayer may, at his has the option, to file in the district court of the first judicial district), and--serving--a--copy--of--the-petition-on-the-department-of-revenue-or-taxpayer A petition for judicial review must be filed within 60 days after service of the final decision of the state tax appeal board or, if a rehearing is requested,

within 60 days after service of the final decision thereon. Copies of the petition must be promptly served on all parties of record. The department of revenue shall promptly notify the state tax appeal board, in writing, of any judicial review, but failure to do so shall ~~have no~~ has no effect on the judicial review. The department of revenue shall, on request, submit to the state tax appeal board a copy of all pleadings and documents.

(3) If the judicial review involves a taxpayer who is seeking a refund of taxes paid under protest, the appealing party shall provide a copy of the petition to the treasurer of the county in which the taxable property or some portion of it is located, but failure to do so has no effect on the judicial review.

~~(3)(4)~~ (4) Notwithstanding any other provision, proceedings Proceedings for review of a decision by the state tax appeal board by a company under the jurisdiction of the public service commission shall must be instituted in the district court of the first judicial district.

~~(4)(5)~~ (5) Notwithstanding the provisions of 2-4-704(1), the court may, for good cause shown, permit additional evidence to be introduced."

Section 7. Section 15-2-306, MCA, is amended to read:

"15-2-306. Board may order refund. (1) In any appeal before the state tax appeal board when a taxpayer has paid

1 property taxes or license fees under written protest and the
2 taxes or license fees are held by the treasurer of a unit of
3 local government in a protest fund, the state tax appeal
4 board shall enter judgment, exclusive of costs, if the board
5 finds that the property taxes or license fees should be
6 refunded.

7 (2) The state tax appeal board's judgment issued
8 pursuant to subsection (1) shall must be held in abeyance:

9 (a) until the time period for appeal specified--in
10 15-2-402(4) has passed; or

11 (b) if the final decision of the state tax appeal board
12 has been appealed in accordance with 15-2-303."

13 **Section 8.** Section 15-15-101, MCA, is amended to read:

14 "15-15-101. County tax appeal board -- meetings and
15 compensation. (1) The board of county commissioners of each
16 county shall appoint a three-member county tax appeal board,
17 with the members to serve staggered terms of 3 years each.
18 The members of each county tax appeal board shall be
19 residents of the county in which they serve. They shall
20 receive compensation of \$45 a day and travel expenses, as
21 provided for in 2-18-501 through 2-18-503, as amended, only
22 when the county tax appeal board is in session to hear
23 taxpayers' appeals from property tax assessments or when
24 they are attending meetings called by the state tax appeal
25 board. Travel expenses and compensation shall must be paid

1 from the appropriation to the state tax appeal board. Office
2 space and equipment for the county tax appeal boards shall
3 must be furnished by the county. All other incidental
4 expenses shall must be paid from the appropriation of the
5 state tax appeal board.

6 (2) The county tax appeal board shall hold an
7 organizational meeting each year on the date of its first
8 scheduled hearing, immediately before conducting the
9 business for which the hearing was otherwise scheduled. It
10 must continue in session from time to time to hear protests
11 concerning assessments made by the department of revenue
12 until the business of hearing protests is disposed of, but,
13 except as provided in 15-2-201, not later than 60 days after
14 the department of revenue or its agent:

15 (a) has mailed notice of classification and appraisal
16 to all property owners and purchasers under contracts for
17 deed as required in 15-7-102; and

18 (b) has notified the county tax appeal board that
19 classification and appraisal notices have been mailed to all
20 property owners and purchasers under contracts for deed.

21 (3) In connection with any such an appeal, the county
22 tax appeal board may change any assessment or fix the
23 assessment at some other level. The county clerk shall
24 publish a notice to taxpayers, giving the time the county
25 tax appeal board will meet to hear protests concerning

1 assessments and the latest date the county tax appeal board
2 may take applications for such the hearings. The notice
3 shall must be published in a newspaper if any is printed in
4 the county or, if none, then in such the manner as that the
5 board may-direct directs. The notice shall must be published
6 at least 7 days prior to the first meeting of the county tax
7 appeal board.

8 (4) Challenges to a department of revenue rule
9 governing the assessment of property or to an assessment
10 procedure shall apply only to the taxpayer bringing the
11 challenge and may not apply to all similarly situated
12 taxpayers unless an action is brought in the district court
13 as provided in ~~15-2-307-through-15-2-310~~ 15-1-406."

14 NEW SECTION. Section 9. Repealer. Sections 15-2-307,
15 15-2-308, 15-2-309, and 15-2-310, MCA, are repealed.

-End-

allow the balance to be spread equally over any excess gallons. Instead of only 5 cents a gallon, perhaps they could receive 10 or 15 cents a gallon. They propose to utilize the funds the Legislature identified years ago to create the economic development that was intended.

Closing by Sponsor:

Senator Franklin said American Ethanol has a legitimate plan to provide some economic development in a clean, productive way, and use the natural resources of the state. The opportunity to do some good with this money will end in seven years when the resolution expires. The intent is not to preclude any other ethanol-producing plants from this funding source, nor is there an intent to adversely impact the highway fund. Passage of SB 379 will benefit grain producers around the state, as well as benefit the state's general economy.

HEARING ON SB 379

Opening Statement by Sponsor:

Senator Steve Doherty, Senate District #20, presented SB 379, which simplifies the tax appeal process before the State Tax Appeal Board.

Proponents' Testimony:

Dave Nielsen, an attorney tax counsel with the DOR, appeared as a member of the Tax Litigation Subcommittee of the Tax Probate Section of the State Bar. Mr. Nielsen said this bill streamlines and clarifies some of the tax appeal process, especially as it pertains to payment of taxes under protest and the declaratory judgment action in District Court. Presently, if a person wishes to appeal the valuation of his property, he can go to the County Tax Appeal Board, and if unsuccessful, can go to the State Tax Appeal Board. If he is unsuccessful there, he can petition for judicial review in District Court. In some instances, the taxpayers, and counselors, do not realize they must first pay their taxes under protest and must name the county or county treasurer as a party in the petition for judicial review. Mr. Nielsen has seen several cases where people inadvertently think they are appealing their taxes, but at the level of the judicial review, fail to enjoin the county as a party. SB 379 will put the existing requirement in the section that talks about judicial review and protest, so people will be made more aware of the proper process. The bill does not attempt to substantively change any of the process. It will, however, clarify that process.

Mr. Nielsen said the county does not have to be served with any petition for judicial review in order to refund taxes paid under protest, but the county treasurer must be notified so the treasurer will know to keep that money separate.

Mr. Nielsen said SB 379 will consolidate the declaratory judgment sections existing in present law, and will clarify the application of the Administrative Procedure Act. The filing and service requirements for appeals are also correlated with the procedures process.

Terry Cosgrove, another member of the Tax Litigation Subcommittee of the Tax Probate Section of the State Bar, said he supports SB 379 in its effort to simplify the tax appeal process.

John McNaught, Chairman of the State Tax Appeal Board (STAB), asked the Committee to insert language he said will clarify the intent of the bill. A variety of fees are imposed by the County or District (under Title 7), and a taxpayer can be confused about which type of fee can be appealed. Some fees are property value fees and some are service fees. STAB only handles appeals on property value fees, and Mr. McNaught thinks the additional language may clarify that fact.

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Grosfield asked Mr. McNaught to clarify his request for inserting "Title 15" into the bill. Mr. McNaught said a taxpayer will more easily understand which types of fees can be appealed if this language is included in SB 379.

Senator Towe asked Mr. Nielsen for clarification of language he suggests for insertion on Page 2, Line 9. Mr. Nielsen said it should read, "Chapter 2 or Chapter 15 under Title 15". He further said it is the intent that if there is an appeal to the County Tax Appeal Board, and on through the appeal processes, as a condition of continuing that appeal, those taxes have to be paid under protest when due, so that the taxes do not become delinquent. Dave Woodgerd, DOR, further explained that it is not intended to expand the current requirement that property taxes must be paid under protest.

Senator Towe asked Dave Woodgerd if it is the intent that SB 379 will allow another method of paying under protest; in other words, if a person missed the requirement and doesn't make the payment under protest, is the appeal process lost, or is a reprieve allowed under SB 379 so a person can now pay under this Section at a later time if the first deadline was missed. Mr. Woodgerd said M.C.A. Section 15-1-402 is the existing section which requires the payment under protest. This bill will clarify what the existing law and practice is. If someone does not pay

under protest, they can still have a lawsuit; the problem is, they cannot get the money back.

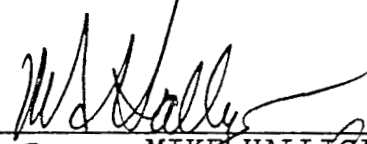
Senator Stang asked if the language on Page 8, relating to someone challenging the market value, is a variation from current law. Mr. Woodgerd said this language is under the Declaratory Judgment Act and applies when skipping the County Tax Appeal Board and the State Tax Appeal Board by going directly to District Court. Current case law says some cases must go through the County and State Tax Appeal Boards.

Closing by Sponsor:

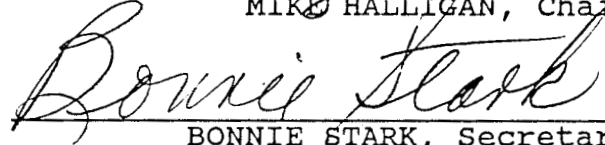
Senator Doherty asked for Committee support of SB 379.

ADJOURNMENT

Adjournment: The meeting adjourned at 9:43 a.m.



MIKE HALLIGAN, Chair



BONNIE STARK, Secretary

MH/bjs

ROLL CALL

SENATE COMMITTEE TAXATION

DATE 3-2-93

NAME	PRESENT	ABSENT	EXCUSED
Sen. Halligan, Chair	✓		
Sen. Eck, Vice Chair	✓		
Sen. Brown	✓		
Sen. Doherty	✓		
Sen. Gage	✓		
Sen. Grosfield	✓		
Sen. Harp	✓		
Sen. Stang	✓		
Sen. Towe	✓		
Sen. Van Valkenburg	✓		
Sen. Yellowtail	✓		

DATE 3-2-93

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: SB 370, 374, 379

Name	Representing	Bill No.	Check One	
			Support	Oppose
Joe Gerbass	Jim's Excavating	370	☒	☐
Tim Babcock	American Ethanol	374	☐	☐
David L. Nielsen	MT Bar	379	☒	☐
MICHAEL S. MIZENKO	MT ST Bldg - CONSTRUCTION COUNCIL MT. ST Assoc Pk - 5714	374	☒	☐
TERRY CASGROVE	St. Bar	379	☒	☐
Don Stehman	Alcotek	374	☐	☐
Carl Schweitzer	MCA	374	☐	☒
Gale Heberer	American Ethanol	374	☒	☐
Bob Stephens	Mt. Main House Car	374	☒	☐
John Jankowski	STAR	379	☒	☐
Dave Woodgerd	DOR	379	☒	☐

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

The cities were able to cushion themselves against the impact of I-105 and have had some margin for raises and cost-of-living increases through negotiations, contracts, or City Commission directives. The counties have not been able to do that; deputies do not negotiate for their salaries.

Senator Van Valkenburg asked why SB 410 provides that a maximum benefit would be increased from 50% of final salary to 70% of final salary. Mr. Fleiner responded that an officer is encouraged to take advantage of a 20-year retirement for his personal benefit. However, there are opportunities for senior officers who begin to advance and set their career goals who will be staying past the 20 years. The average age of their retirement will stay at the high level and there will probably never be any future employment opportunities for that person.

Senator Halligan asked Ms. King about the status of the study in the House she referred to in her testimony. Ms. King said the Interim Study Committee that met regarding retirement presented a bill to the Legislature, HB 65. That Committee's recommendation was the establishment of a permanent committee on retirement that would meet year-round and to which all retirement legislation would have to go for study and fiscal impact statements before it would be introduced in the regular session. That bill is now in the House Appropriations Committee, and expectations are that it will receive a favorable recommendation.

Closing by Sponsor:

Senator Rye said he thinks this bill is an investment in Montana's future and the future of all the citizens of this state. If there is no adequate recruitment and retention of high-quality people within sheriffs departments, the safety of all of the state is placed in jeopardy. This is a high-stress job for public employees who are forced every day to put their lives on the line on behalf of all of us. A 20-year retirement for MSPOA is right and fair, and no one disputes the worthiness of SB 410; the argument is strictly whether or not it is worth an unhappy choice of tapping the gaming industry for its funding source. Senator Rye believes it is, and he asks this Committee to concur.

EXECUTIVE ACTION ON SB 379

DISCUSSION:

Jeff Martin, Legislative Council Staff, distributed Exhibits No. 9 and No. 10 to these minutes. Amendment 1 on Exhibit No. 9 is prepared at the request of the State Tax Appeal Board. Amendments 2 and 3 deal with the conflict with SB 114 which has already been passed and approved. Amendments 4 and 5 are technical changes to SB 379.

MOTION/VOTE:

Senator Doherty moved to adopt amendments 1 through 5, dated March 9, 1993, shown on Exhibit No. 9. The motion CARRIED UNANIMOUSLY on oral vote. (sb037901.ajm)

DISCUSSION:

Mr. Martin said the amendments on Exhibit No. 10 were prepared by Dave Woodgerd, Department of Revenue (DOR), to address some concerns of Senator Towe that the language in the bill would not allow for a taxpayer to proceed with an appeal unless he had actually paid his taxes under protest. This amendment states that in order to receive a refund, a taxpayer has to pay his taxes under protest when they are due.

MOTION/VOTE:

Senator Doherty moved to adopt the amendment, dated March 2, 1993, shown on Exhibit No. 10. The motion CARRIED UNANIMOUSLY on oral vote.

MOTION/VOTE:

Senator Doherty moved SB 379 DO PASS AS AMENDED. The motion CARRIED UNANIMOUSLY on oral vote. (541221SC.Sma)

EXECUTIVE ACTION ON SB 240DISCUSSION:

Senator Eck presented Exhibit No. 11 to these minutes, which are amendments based on other amendments submitted by the DOR and are mostly technical changes. Mr. Martin said these amendments will assure that the awarding of the restaurant beer and wine license is similar to the procedure used for the other kinds of licenses. The amendments also refer to the suitability of an applicant for a beer and wine license.

MOTION/VOTE:

Senator Eck moved adoption of amendments 1 through 9, dated March 3, 1993, shown on Exhibit No. 11. The motion CARRIED UNANIMOUSLY on oral vote. (sb024001.ajm)

DISCUSSION:

Senator Eck explained amendments 1 through 5, dated March 3, 1993, shown on Exhibit No. 12, and said there would be possibly nine cities (those over 10,000 in population) that would take advantage of this kind of a license. It was suggested during the hearing that there should not be a quota on beer and wine licenses, and people should just apply and receive a beer and

ROLL CALL

SENATE COMMITTEE TAXATION

DATE 3-10-93

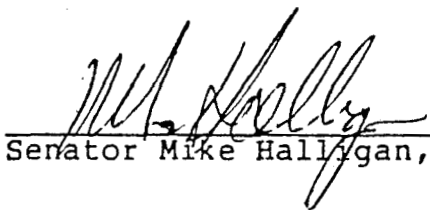
NAME	PRESENT	ABSENT	EXCUSED
Sen. Halligan, Chair	✓		
Sen. Eck, Vice Chair	✓		
Sen. Brown	✓		
Sen. Doherty	✓		
Sen. Gage	✓		
Sen. Grosfield	✓		
Sen. Harp	✓		
Sen. Stang	✓		
Sen. Towe	✓		
Sen. Van Valkenburg	✓		
Sen. Yellowtail	✓		

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 10, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration Senate Bill No. 379 (first reading copy -- blue), respectfully report that Senate Bill No. 379 be amended as follows and as so amended do pass.

Signed: 

Senator Mike Halligan, Chair

That such amendments read:

1. Page 1, line 14.

Following: "imposed"

Insert: "under this title"

2. Page 2, lines 10 through 12.

Strike: "as" on line 10 through "board" on line 12

Insert: "in order to receive a refund. If the tax or fee is not paid under protest when due, the appeal may continue but a tax or fee may not be refunded as a result of the appeal"

3. Page 7, line 21.

Following: "date"

Insert: "the notice of"

Following: "tax"

Insert: "due"

4. Page 7, lines 21 and 22.

Strike: "bill" on line 21 through "mailed" on line 22

Insert: "was sent"

5. Page 15, line 2.

Strike: "license"

6. Page 17, line 5.

Following: line 4

Insert: "county tax appeal"

-END-

HEARING ON SENATE BILL 379

Opening Statement by Sponsor:

SEN. STEVE DOHERTY, SD 20, Great Falls, said SB 379 is the product of work between the Tax and Probate Section of the Montana Bar Association and the Department of Revenue (DOR). Legislation passed last session dealing with payment of taxes under protest and declaratory action remedies was called into question during the interim. This bill is the result of a joint effort to make the statute uniform and consistent.

Proponents' Testimony:

Dave Nielson, member of Tax and Probate Section of the Montana Bar, said the bill consolidates the sections dealing with payment under protest with the tax appeal process in order to make taxpayers and practitioners more aware that they must pay their taxes timely under protest if they want a refund after appealing their tax bill. There is no substantive change in the tax appeal procedure. Under current law there are three possible procedures for executing a declaratory judgement action. SB 379 consolidates the three procedures into one uniform declaratory judgement action and makes it the exclusive remedy EXHIBIT 1.

Dave Woodgerd, Chief Counsel, DOR, said the bill is a joint effort supported by both the Bar Association and DOR. He also expressed support for the bill from the State Tax Appeal Board (STAB) whose members are meeting in Billings and could not be present for the hearing.

Opponents' Testimony: There were no opponents.

Questions From Committee Members and Responses:

REP. ELLIOTT asked if there is a specific procedure for notifying the taxpayer that protested taxes must be paid timely or a refund will not be forthcoming.

Mr. Nielson said he did not think so. Neither STAB nor the county boards are required to give such notice.

REP. FELAND asked what is done with the tax money that is paid under protest.

Mr. Nielson replied it is deposited into a protest fund and held in escrow drawing interest. Most counties will never use the money in the protest fund because they cannot pay it back if the case is settled in favor of the taxpayer.

Closing by Sponsor:

SEN. DOHERTY closed saying the bill is very straightforward and is simply a clarification and simplification measure. He indicated an amendment regarding a notice provision for the timely payment of protested taxes would be a good idea. He said it would be simple enough to have it printed on the notices which are sent out by STAB and/or DOR. He said he would support such an amendment so that the bill would not have to go to conference committee.

EXECUTIVE ACTION ON HOUSE BILL 688

Motion: REP. FOSTER MOVED HB 688 DO PASS. HB 688 establishes a tax incentive for the extended depth auger method of mining coal.

Discussion:

REP. ELLIOTT said he is wary of granting special privileges when there is no way of estimating what the actual costs may be. He visited with Mr. Mockler of the Coal Council and called some other states to endeavor to identify some costs. He has yet to find a state that is using the extended depth auger method of coal mining. The financial overhead of mining underground coal is more than the financial overhead of strip mining. In the extended depth auger method the overburden has already been removed. The seam is exposed and the overburden does not have to be replaced. He said the only additional expense he has been able to determine is the cost of the machine which may be substantial. He felt the machine should not be much more than the drag line that is used to remove the overburden which should make the financial overhead somewhat the same.

REP. HANSON said the tax on this type of mining is the same as that on the underground mines in the Roundup area. She said this method is less destructive to the topsoil and allows for mining of the entire seam.

REP. MCCAFFREE said he was told by the representative of the company which hopes to initiate the extended auger method that the machine costs approximately \$1.5 million. REP. MCCAFFREE said his primary concern is for the water that travels through the aquifers. He said the seam should be left in place to give the water an avenue to flow through. Strip mining disturbs the water tables and there have been problems with wells and streams drying up completely. He said this method would exacerbate that problem.

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

3/26/95

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN	✓		
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER	✓		
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER	✓		
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. MCCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. PANEV	✓		
REP. REAM	✓		
REP. TUNBY	✓		

41 11
550

SENATE BILL 379

EXHIBIT 1
DATE 3/26/13
SB 379

Summary of Testimony of David L. Nielsen

The bill effects two areas of the tax appeal procedure: taxpayer rights to refunds of taxes paid under protest and uniformity of the remedy for declaratory judgment in tax cases.

If a taxpayer contests the assessment of that taxpayer's property, the taxpayer must appeal to the county tax appeal board, and if unsuccessful to the state tax appeal board. If unsatisfied at the state tax appeal board, the taxpayer could file an action in district court on a petition for judicial review. Now the procedure for petitions for judicial review from the state tax appeal board, § 15-2-303, MCA, is an action independent from the action required for a refund of taxes paid under protest. If the taxpayer who files a petition for judicial review desires a refund on taxes paid under protest, that taxpayer must also comply with § 15-1-402, MCA. Many unwary taxpayers and their representatives are unaware of this dual requirement for refund on protested taxes and fail to comply with § 15-1-402, MCA, resulting in an inability to get a refund even if successful in the petition for judicial review. All that these taxpayers can win is a right to prospective changes in their assessments.

This bill combines the procedures of §§ 15-1-402 and 15-2-303, MCA, into one procedure that mirrors the judicial review procedure of the Montana Administrative Procedures Act. The petition must be filed within 60 days but there is no longer the requirement that it must also be served upon the parties within that time.

Under this bill the county treasurer no longer needs to be named and served as a party in order for a taxpayer to obtain a refund of protested taxes. This bill does require, however, that the treasurer be notified of the petition so that the money may continued to be held by the treasurer in the protest account.

The bill clarifies the declaratory judgment statutes on challenging tax statutes and the application of these statutes. Under current law there are three declaratory judgment procedures that are available to challenge the legality of a tax. Two are found in Title 15 and the third is the Uniform Declaratory Judgment Action. Under this bill, the two declaratory judgment procedures in Title 15 are combined into one procedure and these are made the exclusive declaratory judgment remedy in tax matters.

The bill allows for the payment of taxes under protest in declaratory judgment actions. Under present law, in a declaratory judgment action the taxes must be paid to continue the action but they cannot be paid under protest. This new provision allows contesting taxpayers the assurance of a refund if they are successful in their declaratory judgment action.

EXECUTIVE ACTION ON SB 379

Motion/: REP. ELLIOTT MOVED SB 379 BE CONCURRED IN.

Motion/Vote: REP. ELLIOTT moved to adopt the amendments prepared by Lee Heiman, Legislative Council. EXHIBIT 9 Motion carried unanimously.

Motion/Vote: REP. ELLIOTT MOVED SB 379 BE CONCURRED IN AS AMENDED. Motion carried 18 - 2 on a roll call vote with REPS. McCAFFREE AND CHAIRMAN GILBERT voting no. EXHIBIT 10

EXECUTIVE ACTION ON SB 426

Motion: REP. DRISCOLL MOVED SB 426 BE NOT CONCURRED IN.

Discussion: REP. ELLIOTT said if SB 426 does not pass, bonds cannot be sold for SIDS and RSIDS.

REP. McCAFFREE said this is a relief bill for developers and bond salesmen.

REP. HIBBARD said if this bill is defeated and there is a problem, the Legislature will be back in two years to find something that would be more satisfactory.

REP. DRISCOLL spoke to his motion. He said this was probably the best subdivision bill of the session the people need to come forward with something that works because the counties can still place money into the revolving funds with no but to the taxpayers guarantee that they will get their money back.

REP. HARPER informed the Committee of a resolution prepared by SEN. SUE BARTLETT that will submit this issue to the Revenue Oversight Committee for review.

Motion/Vote: The question was called. Roll call vote was taken. Motion carried 15 - 5 on a roll call vote. EXHIBIT 11

EXECUTIVE ACTION ON SB 428

Motion: REP. FELAND MOVED SB 428 BE CONCURRED IN.

Discussion: CHAIRMAN GILBERT said SB 428 will provide that certain lottery winnings are subject to state withholding tax. The withholding tax would apply to any payments made on lottery

HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

4/7/93

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN	✓		
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER	✓		
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER	✓		
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. MCCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. PANEY	✓		
REP. REAM	✓		
REP. TUNBY	✓		

HOUSE STANDING COMMITTEE REPORT

April 8, 1993

Page 1 of 3

Mr. Speaker: We, the committee on Taxation report that Senate Bill 379 (third reading copy -- blue) be concurred in as amended.

Signed: _____

Bob Gilbert

Bob Gilbert, Chair

Carried by: Rep. _____

Elliott

And, that such amendments read:

1. Title, line 7.

Following: "15-2-306,"

Insert: "15-7-102,"

2. Page 15.

Following: line 17

Insert: "Section 8. Section 15-7-102, MCA, is amended to read:

"15-7-102. Notice of classification and appraisal to owners - appeals. (1) It ~~shall be~~ is the duty of the department of revenue, through its agent as specified in subsection (2), to cause to be mailed to each owner and purchaser under contract for deed a notice of the classification of the land owned or being purchased ~~by him~~ and the appraisal of the improvements on the land only if one or more of the following changes pertaining to the land or improvements have been made since the last notice:

(a) change in ownership;

(b) change in classification;

(c) change in valuation; or

(d) addition or subtraction of personal property affixed to the land.

(2)(a) The county assessor shall assign each assessment to the correct owner or purchaser under contract for deed and mail the notice of classification and appraisal on a standardized form, adopted by the department, containing sufficient information in a comprehensible manner designed to fully inform the taxpayer as to the classification and appraisal of ~~his~~ the property and of changes over the prior tax year.

Committee Vote:

Yes 1, No 0.

790750SC.Hpf

(b) The notice must advise the taxpayer that in order to be eligible for a refund of taxes from an appeal of the classification or appraisal, the taxpayer is required to pay the taxes under protest as provided in 15-1-402.

(3) If the owner of any land and improvements is dissatisfied with the appraisal as it reflects the market value of the property as determined by the department or with the classification of his land or improvements, ~~he~~ the owner may submit ~~his~~ an objection in writing to the department's agent. In an objection to the appraisal of the property, the department may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer as evidence of the market value of the property. The department shall give reasonable notice to the taxpayer of the time and place of hearing and hear any testimony or other evidence that the taxpayer may desire to produce at that time and afford the opportunity to other interested persons to produce evidence at the hearing. After the hearing, the department shall determine the true and correct appraisal and classification of the land or improvements and notify the taxpayer of its determination. In the notification, the department ~~must~~ shall state its reasons for revising the classification or appraisal. When the proper appraisal and classification have been determined, the land ~~shall~~ must be classified and the improvements appraised in the manner ordered by the department.

(4) Whether a hearing as provided in subsection (3) is held or not, the department or its agent may not adjust an appraisal or classification upon taxpayer's objection unless:

(a) the taxpayer has submitted ~~his~~ an objection in writing; and

(b) the department or its agent has stated its reason in writing for making the adjustment.

(5) A taxpayer's written objection to a classification or appraisal and the department's notification to the taxpayer of its determination and the reason for that determination are public records. Each county appraiser shall make the records available for inspection during regular office hours.

(6) If any property owner feels aggrieved at the classification and/or the appraisal made by the department, ~~he shall have~~ the owner has the right to appeal to the county tax appeal board and then to the state tax appeal board, whose findings ~~shall be~~ are final subject to the right of review in the courts. The property owner may appeal the base valuation and the classification determination. A county tax appeal board or the state tax appeal board may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer as evidence of the market value of the property. If the county tax appeal board or

April 8, 1993
Page 3 of 3

the state tax appeal board determines that an adjustment should be made, the department shall adjust the base value of the property in accordance with the board's order." "

Renumber: subsequent sections

-END-

EXHIBIT 4
DATE 4-7-93
SB 379

Amendments to Senate Bill No. 379
Third Reading Copy

For the Committee on Taxation

Prepared by DOR / Lee Heiman
March 31, 1993

1. Title, line 7.
Following: "15-2-306,"
Insert: "15-7-102,"

2. Page 15.
Following: line 17
Insert: "Section 8. Section 15-7-102, MCA, is amended to read:
"15-7-102. Notice of classification and appraisal to owners
-- appeals. (1) It ~~shall be~~ is the duty of the department of
revenue, through its agent as specified in subsection (2), to
cause to be mailed to each owner and purchaser under contract for
deed a notice of the classification of the land owned or being
purchased ~~by him~~ and the appraisal of the improvements on the
land only if one or more of the following changes pertaining to
the land or improvements have been made since the last notice:

(a) change in ownership;
(b) change in classification;
(c) change in valuation; or
(d) addition or subtraction of personal property affixed to
the land.

(2) (a) The county assessor shall assign each assessment to
the correct owner or purchaser under contract for deed and mail
the notice of classification and appraisal on a standardized
form, adopted by the department, containing sufficient
information in a comprehensible manner designed to fully inform
the taxpayer as to the classification and appraisal of ~~his~~ the
property and of changes over the prior tax year.

(b) The notice must advise the taxpayer that in order to be
eligible for a refund of taxes from an appeal of the
classification or appraisal, the taxpayer is required to pay the
taxes under protest as provided in 15-1-402.

(3) If the owner of any land and improvements is
dissatisfied with the appraisal as it reflects the market value
of the property as determined by the department or with the
classification of his land or improvements, ~~he~~ the owner may
submit ~~his~~ an objection in writing to the department's agent. In
an objection to the appraisal of the property, the department may
consider the actual selling price of the property, independent
appraisals of the property, and other relevant information
presented by the taxpayer as evidence of the market value of the
property. The department shall give reasonable notice to the
taxpayer of the time and place of hearing and hear any testimony
or other evidence that the taxpayer may desire to produce at that
time and afford the opportunity to other interested persons to
produce evidence at the hearing. After the hearing, the
department shall determine the true and correct appraisal and
classification of the land or improvements and notify the

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 4/7/93 BILL NO. SB 379 NUMBER

MOTION: by Rep. Elliott That SB 379
Be Concurred in

NAME	AYE	NO
REP. FOSTER	x	
REP. HARRINGTON	x	
REP. ANDERSON	x	
REP. BOHLINGER	x	
REP. DOLEZAL	x	
REP. DRISCOLL	x	
REP. ELLIOTT	x	
REP. FELAND	x	
REP. HANSON	x	
REP. HARPER	x	
REP. HIBBARD	x	
REP. KELLER	x	
REP. McCAFFREE		✓
REP. MCCARTHY	x	
REP. NELSON	x	
REP. ORR	x	
REP. RANEY	x	
REP. REAM	x	
REP. TUNBY	x	
REP. GILBERT		✓
	18	2